

Detailed Structure of Form 16 for Salary Income

1. Part A: Employer & Employee Details

Field	Description
Employer's Name & Address	Legal name and address of the deductor (employer)
Employer's PAN & TAN	PAN and TAN of the employer/deductor
Employee's Name & Address	Name and residential address of the employee
Employee's PAN	PAN of the employee (deductee)
Assessment Year	Period for which tax is being calculated (e.g., 2023-24)
Period of Employment	From-to dates for employment during FY
Summary of Tax Deducted	Includes details of monthly salary paid and TDS deducted & deposited with Govt.

2. Part B: Salary & Tax Computation Details

Section	Contents/Description
Gross Salary	Break-up of salary (Basic, Allowances, Perquisites, etc.)
Exemptions under Section 10	HRA, LTA, etc. claimed as exempt from salary income
Deductions under Section 16	Standard deduction, Professional tax, etc.
Income Chargeable Under Head 'Salaries'	Taxable salary after deductions and exemptions
Other Income	Disclosed by employee (interest, house property, etc., if any)
Gross Total Income	Total of salary and other income as reported
Deductions Under Chapter VI-A	As per sections 80C, 80D, etc. declared/deducted
Total Income	Income after all eligible deductions
Tax on Total Income	Income tax calculation based on slabs
Rebate under Section 87A	If applicable
Surcharge & Cess	Surcharge and health/education cess, if applicable
Total Tax Payable	Sum of all above
Tax Deducted and Deposited	Total TDS deposited on behalf of employee
Verification by Employer	Signature, Name, and Stamp/Seal of Authorized Signatory

Important Notes:

- Form 16 is issued annually by the employer to salaried employees once TDS is deposited with the

government.

- It serves as proof of income and TDS for filing Income Tax Returns (ITR).
- Always verify your personal details and PAN for accuracy.
- Ensure the amounts in Form 16 match your salary slips and Form 26AS.
- Keep the document safely for future reference and compliance.